APPENDIX I.

[Vide answer to starred question No. 63 asked by Sri T. Purushotham at the meeting of the Legislative Council held on 15th May 1954, page 98 supra.]

(*a*) to (*c*) (1) Under the financial arrangements laid down in the State Railway General Code and Indian Railways Act, if a level-crossing is required to be replaced by a road over-bridge or underbridge by reason of the growth of both railway and road traffic, the Railways will bear the cost of bridge structure and the cost of diversion of sewers, cables, gas and water mains within the railway limits, and the road authority will bear the cost of the approaches within or without railway limits, and the cost of diversion of sewers, cables, etc., and the cost of lands outside the railway limits.

(2) As a result of representations by this Government, the Railway Board stated, in June 1949, that the Government of India would be prepared to meet the growing demand for the construction of over or under-bridges in replacement of the existing level-crossings, provided the road authorities were prepared to bear the cost of approaches to the bridges outside the railway limits and other incidental works as laid down in the rules governing the incidence of cost of such works. A list of thirty-seven level-crossings which are required to be replaced by over or under-bridges, arranged in order of priority, and programmed year by year, was sent to the Railway Board. The following four over-bridges in the City have been included in the list with priority as indicated below :—

(i) Mc Nicholls Road (first year).
(ii) Gengu Reddy Road (third year).
(iii) Tiruvottiyur High Road (fourth year).
(iv) Monegar Choultry Road (fifth year).

The question of constructing an over-bridge or a sub-way at the Light House Road level-crossing in view of its close proximity to the proposed Reserve Bank building was also considered recently at the instance of the Reserve Bank and commercial interests. The Reserve Bank expressed its inability to bear any portion of the cost of the road authority's share. As the financial position of the State does not permit this additional burden, to be borne by it, this proposal has been deferred.

(3) It has been agreed that the State Government should share equally with the Corporation of Madras, the road authority's share of the cost, in respect of the four over-bridges mentioned. The schemes have been generaly held up mainly on account of the inability of the road authority (Madras Corporation) to meet its share of the cost. The Government propose to grant a loan of Rs. 4 lakhs in 1954–55 to the Corporation of Madras to meet its share for the Mc Nicholl's Road over-bridge. The other three over-bridges included in the list of priorities will be taken up for construction in due course.

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Appendix II.

[Vide answer to clause (*a*) of the starred question No. 65 asked by Sri T. Purushotham at the meeting of the Legislative Council held on 15th May 1954, page 101 supra].

Statement showing the number af motor vehicles kept for State purposes.

Head of department. (1)	*Number of motor vehicles.* (2)	*Annual cost of maintenance.* (3) RS.	A.	P.
Inspector-General of Prisons	5	11,366	10	0
Director of Animal Husbandry	11	38,895	0	0
Commissioner of Police	70	2,85,000	0	0
Chief Conservator of Forests	1	9,149	13	3
Director of Agriculture	50	2,42,569	5	6
Chief Engineer, Public Works Department (General and Buildings).	7	17,362	0	0
Director of Medical Services	31	86,200	0	0
Registrar, High Court	1	906	0	0
Commissioner of Labour	3	8,533	0	0
Director of Industries and Commerce (including Fisheries Department).	15 plus 22	62,422 plus 78,759	0 / 9	9 / 3
Special Chief Engineer (Public Works Department and Irrigation),	371	23,29,000	0	0
Director of Public Health	31	1,32,720	0	0
Registrar of Co-operative Societies	15	9,550	0	0
Chief Engineer (Electricity)	190	10,34,000	0	0
Inspector-General of Police	422	11,27,355	0	0
Director of Public Instruction	5	17,250	0	0
Comptroller, Governor's household	10	37,263	0	0
Board of Revenue (Excise)	43	52,422	10	3
Board of Revenne (Settlement of Estates) ..	12	17,107	1	3
Board of Revenue (Civil Supplies)	158	2,40,266	6	3
Chief Engineer (Highways)	166	13,35,500	0	0
Controller of Stationary and Printing	2	10,340	0	0
Inspector-General of Police (Fire Service Branch),	2	6,564	1	0
Director, Cinchona Department	4	42,260	0	0
Women's Welfare Department	2	4,655	0	0
Public Department (including the State Guest House cars).	5 plus 2	7,800 plus 3,031	0 / 1	0 / 3
Industries, Labour and Co-operation Department (Lignite Investigation Project).	15	25,000	0	0
Legislature Secretariat	2	1,221	12	3
Agriculture (Food Production) Department ..	13	38,776	8	10
Collector of Coimbatore	4	18,895	0	0
Collector of Malabar	3	8,553	3	0
Collector of Tanjore	2	7,716	12	6
Director of Rural Welfare	2	5,980	0	0
Agriculture (C.P.) Department	15	*		

* Figures not readily available.

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APPENDIX III.

[Vide item IV (1) on page 103 supra.]

L.A. BILL No. 20 OF 1954.

(As passed by the Assembly.)

A Bill further to amend the Madras General Sales Tax Act, 1939.

WHEREAS it is expedient further to amend the Madras General Sales Tax Act, 1939 (Madras Act IX of 1939), for the purposes hereinafter appearing :

BE it enacted in the Fifth Year of Our Republic as follows :—

1. *Short title and commencement.*—(1) This Act may be called the Madras General Sales Tax (Second Amendment) Act, 1954.

(2) It shall come into force at once.

2. *Amendment of section 3, Madras Act IX of* 1939.—In section 3, sub-section (2) of the Madras-General Sales Tax Act, 1939 (Madras Act IX of 1939)—

(*a*) for the opening portion beginning with the words " Subject as aforesaid " and ending with the words " total turnover for the year ", the following shall be substituted, namely :—

" On the first sale of any of the goods mentioned below by a seller who is not exempt from taxation under the next succeeding sub-section, the seller shall pay a tax at the rate specified as applicable thereto; and the tax shall be paid by the seller on his turnover in each year relating to such goods and shall be in addition to the tax to which he is liable under sub-section (1) on his total turnover for the year :

Provided that, in the case of goods imported into the State of Madras either from outside the territory of India or from any other State in India, the tax shall be levied on the first sale effected in the State of Madras by a seller who is not exempt from taxation under the next succeeding sub-section, after the import of the said goods into the State of Madras :

Provided further that, in the case of an assessment made under this sub-section, the burden of proving that the sale was not the first sale made in the State of Madras by a person not exempt from taxation under the next succeeding sub-section or was not the first sale effected by such person after the import of the said goods into the State of Madras, as the case may be, shall lie on the person assessed.";

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(b) items (i) to (vii) shall be renumbered as items (iv) to (x) respectively; and before item (iv) as so renumbered, the following shall be inserted as items (i) to (iii) namely :—

" (i) Cloth, whether of silk, artificial silk, wool flax or any other material not being cotton, made in mills, in which the count of warp yarn employed (excluding the border) is 17s or finer (whether single or finer (whether single or folded).	One anna three pies.
(ii) Cotton cloth made in mills, in which the count of warp yarn employed (excluding the border) is 35s or finer (whether single or folded).	One anna three pies·
(iii) Precious stones	Six pies.

R. V. KRISHNA AYYAR,
12th May 1954. *Secretary to the State Legislature.*

I certify that this is a Money Bill.

J. SIVASHANMUGAM PILLAI,
12th May 1954. *Speaker, Madras Legislative Assembly.*

APPENDIX IV.

[*Vide* item IV (2) on page 128 supra.]

L.A. BILL NO. 21 OF 1954.

(As passed by the Assembly.)

A Bill for the levy of a tax on the sale of medium cotton mill cloth in the State of Madras.

WHEREAS it is expedient to provide for the levy of a tax on the sale of medium cotton mill cloth in the State of Madras :

BE it enacted in the Fifth Year of Our Republic as follows :—

1. *Short title, extent and commencement.*—(1) This Act may be called the Madras Medium Cotton Mill Cloth (Sales Tax) Act, 1954.

(2) It extends to the whole of the State of Madras.

(3) It shall come into force at once.

2. *Definitions.*—In this Act, unless the context otherwise requires—

(a) " medium cotton mill cloth " means cotton cloth made in mills, in which the count of warp yarn employed (excluding the border) is 17s or finer, but is less than 35s (whether single or folded);

(b) " principal Act " means the Madras General Sales Tax Act, 1939 (Madras Act IX of 1939);

(c) all expressions not defined in this Act but defined in the principal Act shall have the respective meanings assigned to them in the latter Act.

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3. *Levy of additional tax on medium cotton mill cloth.*—(1) On the first sale in the State of Madras of medium cotton mill cloth by a seller who is not exempt from taxation under sub-section (3) of section 3 of the principal Act, the seller shall pay a tax calculated at the rate of one anna three pies for every rupee in his turnover and the tax shall be paid by the seller on his turnover in each year relating to such cloth and shall be in addition to the tax which he is liable under sub-section (1) of section 3 of the principal Act on his total turnover for the year :

Provided that in the case of medium cotton mill cloth imported into the State of Madras either from outside the territory of India or from any other State in India, the tax shall be levied on the first sale effected in the State of Madras by a seller who is not exempt from taxation under sub-section (3) of section 3 of the principal Act, after the import of the said cloth into the State of Madras :

Provided further that, in the case of an assessment authorized by this Act, the burden of proving that the sale was not the first sale made in the State of Madras by a person not exempt from taxation under sub-section (3) of section 3 of the principal Act or was not the first sale effected by such person after the import of the said cloth into the State of Madras, as the case may be, shall lie on the person assessed.

(2) The principal Act shall, in all respects, apply to the levy of tax under this Act as if medium cotton mill cloth was one item of the goods described in sub-section (2) of section 3 of the principal Act and the rate of one anna three pies was specified as the rate applicable thereto.

R. V. KRISHNA AYYAR,
12*th May* 1954. *Secretary to the State Legislature.*

I certify that this is a Money Bill.

J. SIVASHANMUGAM PILLAI,
12*th May* 1954. *Speaker, Madras Legislative Assembly.*